

ANNUAL INTERNAL AUDIT REPORT 2007/2008

1. Purpose of Report

- 1.1 To provide an opinion on the overall adequacy and effectiveness of the Council's internal control environment.
- 1.2 To detail the internal audit work completed during 2007/8.

2. Background

- 2.1 Internal audit is an independent, objective assurance and pro-active consulting service designed to add value and improve the Council's operations. It provides an independent and objective opinion to the Council on the control environment that comprises risk management, control and governance. The Internal Audit Service aims to objectively examine, evaluate and report on a wide range of areas as a contribution to the proper, efficient and effective use of resources.
- 2.2 The Internal Audit Service provides an assurance service, reporting to management on the adequacy of system controls and where necessary making recommendations for improvement. The Internal Audit Service adds value to the Council by providing pro-active and reactive consultancy work in the form of service, departmental or corporate reviews (including efficiency and value for money projects) provision of advice, fraud related work and risk management work. An audit report is produced following each completed audit and is discussed with the appropriate level of management. The report contains a Management Action Plan which details the recommendation made for each audit finding, the priority of each finding, management comments, the manager accountable and an implementation date. This is completed and agreed before being issued as a final report.
- 2.3 The 2007/8 Internal Audit Plan was presented to the Audit and Governance Committee in March 2007 and was subsequently agreed by the Executive. This was prepared through discussions with all Heads of Service, including the Section 151 officer, CLMT and with the Council's External Auditor.
- 2.4 This Annual Internal Audit Report assists the Council with the Annual Governance Statement through providing the following:
 - an opinion on the overall adequacy and effectiveness of the Council's internal control environment and any exceptions to that opinion, together with the reasons for the exception
 - a summary of the audit work undertaken to formulate the opinion
 - details of any issue particularly relevant to the preparation of the Council's Annual Governance Statement for inclusion in the annual final accounts
 - a comparison of the work actually undertaken with the work planned, including a summary of internal audit performance
 - a review of the effectiveness of the system of internal audit.

2.5 The acceptance of the Annual Internal Audit Report by the Council contributes to the Council's fulfilment of its corporate governance responsibilities through the following:

- recognition of the overall adequacy and effectiveness of the existing management arrangements and controls which safeguard the Council from significant business risks
- providing a source on which 'those charged with governance' can produce a fair and representative statement on control in the final accounts
- ensuring the internal audit arrangements are relevant, reliable and appropriate so to be considered satisfactory for the purpose of assisting the Council in maintaining and developing its internal control environment, improving the management of business risk and achievement of objectives especially in relation to efficiency and value for money.

2.6 The CIPFA Code of Practice for Internal Audit in Local Government 2006 requires the annual reporting and presentation of the internal audit opinion on the Council's control environment.

2.7 The overall opinion on the control environment is based upon the Head of Audit's assessment of the key management arrangements and internal controls. This is the framework of internal controls required to provide management with confidence that the main processes put in place to achieve business objectives are:

- adequate and effective for their purpose
- free from material business risk, both financial and non-financial.

The overall opinion provided can be measured using the following guide:

Full Assurance	There is a sound system of control designed to achieve system objectives and controls are being consistently applied. No exposure to business risk.
Adequate Assurance	While there is a basically sound system, there are weaknesses that put some system objectives at risk and/or there is evidence that the level of non-compliance with some controls may put some system objectives at risk. A low exposure to business risk.
Limited Assurance	Weaknesses in the system of controls are such as to put system objectives at risk and/or the level of non-compliance puts system objectives at risk. A medium exposure to business risk.
No Assurance	Control is poor, leaving systems open to significant error or abuse and/or significant non-compliance with basic controls. High exposure to business risk.

3 Findings

3.1 Overall adequacy and effectiveness of the Council's internal control environment

3.1.1 An 'adequate' level of assurance can be provided in connection with the Council's internal control environment. Overall there is a low exposure to business risk.

3.1.2 A few exceptions have been highlighted and are detailed below. These exceptions are given for the purpose of highlighting the key areas of risk existing within the Council's internal control environment. These areas of risk are not considered to have such an effect as to reduce the overall acceptable level of assurance or increase the risk. The first area is high risk in relation to control and Council reputation and although it is not material to the Council's finance it should be recorded in the Annual Governance Statement. In respect of all areas listed recommendations have been made to improve control and it is essential that these are implemented in order for a continued acceptable assurance opinion to be given.

(a) Revenues and Benefits.

Weaknesses were found in the Revenues Service during the year. Some benefit claims were not referred to the Rent Officer as required. This has been assessed and reported to the Department for Work and Pensions. The Council is one of a number of authorities who have not met this requirement and it does not appear to have resulted in claims being mis-stated. However, performance in processing benefits has also been poor, the Benefit Fraud Inspectorate's limited scope inspection revealed concerns about this area, the Council's subsidy claim was qualified by the external auditor for a number of reasons, service to customers has been poor and performance in tax collection has caused concern. As a result the Council has developed a partnership with Peterborough Council for the interim management and immediate transformation of the Revenues Service whilst options for effective longer term delivery of this service are developed for consideration by Members.

The issues within this service have been widely reported including to the Audit and Governance Committee. There has been an excellent response to this and significant changes are being made.

(b) Housing Allocations and Homelessness Audits

We were unable to ensure that all allocations had been made where the applicants were properly entitled. Due to different systems allocations to homeless applicants in temporary accommodation are not matched in the same way as allocations to applicants on the housing register and those awaiting a transfer.

There was insufficient evidence that appropriate checks had been made on information supplied on housing applications.

The Authority is in a vulnerable position in respect of homelessness as it cannot always be demonstrated that permanent housing allocations are being made on a fair and consistent basis. There were also weaknesses with the action being taken to address rent arrears.

Following the audit measures have been put in place to minimise inconsistencies. Housing are working with partners across Bedfordshire to adopt a common allocation policy and they have reviewed the processes for this.

(c) Adult Education – Lea Manor

A special investigation revealed significant control weaknesses in income and banking. Over £10,800 was recovered and management and internal audit have worked together to improve the position. Controls are already much improved.

(d) Internet / Email

Whilst the overall control in this area is adequate the monitoring of use by staff is inadequate to efficiently highlight potential irregular use. An action plan to develop a new system is under consideration.

(e) Bank Reconciliation

As a result of a temporary lack of staff resources reconciliations were not up-to-date. In addition, unallocated income was not reviewed or cleared on a timely basis in the cashiers section. These matters are being urgently addressed.

(f) Building and Technical Services

A number of operational areas are under review and internal audit and BTS management are working together to improve controls. These include stock control, miscellaneous income and contracts.

(g) A total of 9 audits highlighted significant control weaknesses. A management action plan to address most of these issues has been agreed and implemented during the year and the remainder are in progress. These have been reported and monitored as individual audits within the quarterly audit plan update report to the Audit and Governance Committee.

3.2 A summary of the audit work undertaken to formulate the opinion

3.2.1 The detailed completed audit plan for 2007/8 is in Appendix A.

3.3 Details of any issue particularly relevant to the preparation of the Council's Annual Governance Statement for inclusion in the annual final accounts

3.3.1 The majority of audits for which a limited or no assurance opinion was recorded do not require noting in the Annual Governance Statement as these are not material within the overall operation of the Council.

3.3.2 The only audit area to note is Revenues and Benefits.

3.4 A comparison of the work actually undertaken with the work planned, including a summary of the internal audit functions performance

3.4.1 The emphasis is now on the provision of a service that, in addition to the standard assurance function, can provide added value and a more pro-active role by undertaking value for money reviews, the supply of consultancy and advice, special investigations and to help services and managers identify and control their specific risks. This has been well received by LBC management

3.4.2 This has been a period of significant change and higher profile work. There have been staff resourcing issues but overall the work performance has been excellent. This is not only highlighted by the performance indicators and benchmarks but by the responses to post audit client satisfaction questionnaires, the general response to auditors and requests for advice and audits. It is accepted that a few of the performance indicators are below target but some of these are not under the direct control of internal audit. Auditors (including managers) now have a higher audit workload and expectations and so there is less time for management. It is not surprising that some performance indicators have reduced but they are still at a good level of achievement.

The performance indicators and benchmarks for Internal Audit are in Appendix A. The main reason for the increase in productive days (69% against a target of 66%) is the additional productivity and increased hours of working by staff. The low level of sickness is particularly noted as this is an excellent improvement on previous years.

3.4.3 Audit Plan

The detailed audit plan for 2007/8 is in Appendix B. The audit plan was subject to regular review during the year so that emerging risks associated with new or changes in business activity could be considered.

3.4.4 It was planned to complete 1765 audit (productive) days at a cost of £303 per day. The outturn was 1855 days at a cost of £279 per day. This was due to efficient working practices, an increase in productivity and the receipt of income from Schools, another Local Authority and other fees. Compared to the original budget in 2005/06 of 1744 days and a rate of £345 per day and outturn in 2006/7 of 1786 days at a rate of £293 this demonstrates excellent continuous improvement in the last three years.

3.4.5 There were 83 audit areas for which an audit report and control opinion were produced and of these nine were recorded as limited assurance. However, in these areas, an action plan was agreed with management to implement improved control.

3.4.6 Report to Audit and Governance Committee

An update report is presented to each quarterly Audit and Governance Committee meeting and details all significant audits and any audit with a limited or no assurance on control. The main areas of audit in 2007/8 were:-

Assurance Audits

There are high-risk systems and processes (mainly core financial systems) that are reviewed on an annual basis. In undertaking these reviews it is considered whether they need to be fully and systematically audited each year or whether techniques

such as key control testing or significant compliance testing in some years will be adequate to form an opinion. The list and audit coverage of these systems is agreed with the External Auditor. The majority of audits provided at least an adequate level of assurance. The exception was bank reconciliation but the main reason for this was a lack of resources and this has been addressed. Once the problems within Revenues were revealed no further core assurance audit work was undertaken. This approach was agreed with the External Auditor.

With the exception of Revenues all planned assurance work was completed and the External Auditor has stated that the work is of the required standard in order to place reliance on the work of Internal Audit. This will help to ensure the External Audit fee is maintained at the current level. In addition, it was agreed with the External Auditor for Internal Audit to carry out some of their work and be managed by External Audit staff. This worked well and as a result xx days of audit was completed on Best Value Performance Indicators and Grant claims. As a consequence the External Audit fee is to be reduced.

A range of other systems and establishments audits were audited and for the majority there was at least an adequate level of assurance.

Computer Audits

Computer audits were undertaken by specialists from Deloitte, our private sector partner. Whilst the audit opinion for three out of the six completed audits was limited action plans to rectify these have been agreed and are in the process of being implemented.

Service Risk Workshops

The provision of risk workshops to produce service risk registers is well received. Software has been developed for use at these workshops to record and score (rank) risks and to evaluate controls. Twelve workshops were held in 2007/8 and more are planned for 2008/9. This will help embed risk management throughout the Council.

Financial Management Standard in Schools Assessments (FMSiS)

Internal Audit are the appointed external assessors for the Financial Management Standard in Schools within Luton. All secondary schools had to be assessed for the year to 31 March 2007 and assessments of all other schools have to be completed by 31 March 2010 with the audits spread over the three years. This is year two so 21 primary schools, and 3 special schools were assessed and one secondary school was re-assessed. All assessments were completed by the deadline and there was excellent co-operation from the Schools and 24 schools achieved the standard.

Evidence Based Budgeting and Value for Money Reviews

Internal Audit have made a significant contribution to developing the strategy and procedures for Value for Money Reviews and in undertaking reviews. The Head of Audit is project leader for the IM and HR reviews and there has been additional major input from Internal Audit in the IM project. The first main reports from these reviews will be presented to corporate management and leadership team in early June 2008.

Consultancy and Advice

The planned days for this area were exceeded by approximately 30%. This reflects upon the internal audit service who are asked to help and are pro-active in a range of areas and also undertook schools audits on behalf of Bedfordshire County Council.

Special Investigations and Whistleblowing

There has been twelve special investigations. A report is completed at the end of an investigation to highlight control weaknesses and to recommend system improvements. There was recovery of assets and money and insurance settlement from three investigations totalling over £168,000.

There has been a significant increase in the number of whistleblowing reports. It is believed this is due to re-launch and increased publicity of the whistleblowing policy and by staff becoming aware that allegations are properly investigated and action is taken. The financial aspects are reviewed and if appropriate investigated by internal audit.

Audits are undertaken for Active Luton and the new Cultural Trust. These are reported to their management and Board.

- 3.4.7** A post audit questionnaire is issued to each client at the end of an audit assignment. This is to enable feedback on the service provided. An analysis of the post audit questionnaires received highlighted that all audits were of a good to excellent standard.

3.4.8 Achievements

The main achievements in 2007/8 were:-

- completion of 105% of the audit plan compared to a target of 90%.
- a cost reduction of £24 per productive day when compared to budget.
- full introduction of the pro-active consultancy work including a leading role in value for money reviews.
- the increased profile of internal audit throughout the Council
- good progression on the risk-based auditing and service risk workshops
- excellent relations with External Audit and completion of work on their behalf
- 95% compliance with the CIPFA Code of Audit Practice 2006
- successful completion of the waste investigation with clear outcomes and improved control.
- generated further service income including selling audit services to Bedfordshire County Council and Crawley Green Pre-School
- increased team motivation despite significant issues – one of the best sets of service results in the recent staff survey
- Exploiting well the partnership with Deloitte's including excellent contributions to developing LBC's understanding of lean and Luton Excellence.

3.5 Review of the effectiveness of Internal Audit

- 3.5.1** The Accounts and Audit (Amendment) (England) Regulations 2006 require councils to conduct a review of the effectiveness of their system of internal audit at least once a year. In order to comply with the Regulations the Audit Services Manager of Milton Keynes Council undertook a peer review of LBC Internal Audit. This review concentrated on an assessment of compliance against the CIPFA Code of Practice 2006.
- 3.5.2** The peer review reported that the service is compliant with the CIPFA internal audit code of practice. It makes a few recommendations which would improve the service and ensure full compliance. Those recommendations include the requirement that the Audit and Governance Committee, with the aid of the Head of Audit, carries out a review of its own effectiveness.

4. Conclusion

- 4.1** It is pleasing to record an opinion of adequate assurance on control but management must ensure recommendations in the key risk areas identified are implemented to ensure this is maintained for 2008/9.
- 4.2** The staff of Internal Audit have made an excellent contribution to Luton Borough Council. The changed approach and profile has been well received by audit staff and has helped to contribute towards improved service delivery at less cost. This is reflected in the staff survey results and in the significantly reduced sickness levels within the service.
- 4.3** The change in the emphasis of audit work to a more pro-active and corporate approach with a particular emphasis on efficiency and value for money continues to be well received by management.
- 4.4** A good working relationship between Internal Audit and all staff of Luton Borough Council has been maintained and all staff are thanked for this.

David Gowing
Head of Audit
June 2008

Appendix A

PERFORMANCE INDICATORS AND BENCHMARKS

PERFORMANCE INDICATOR	TOTALS	TARGET or PLAN
Number of audit reports produced	114	N/A
Percentage of audits within budget	61%	90%
Percentage of Planned Days completed	105%	90%
The proportion of draft audit reports which have been issued to clients within 10 working days of the conclusion of the audit	80%	95%
Percentage of final reports issued within ten working days of discussion of the draft report	95%	95%
Percentage of final reports followed up within nine months of the issue of the final report where required	91%	95%
Number of follow up forms unreturned after two months of issue	3	0
Percentage of audit recommendations which have been accepted	97%	95%
Percentage of productive time compared to total time available	69%	65%
Percentage of customer surveys with higher than satisfactory mark	100%	95%
Sick absence as a percentage of days available	2% (4.5 days per person)	4%
Cost per Audit Day	£279	£303

APPENDIX

APPENDIX B

AUDIT PLAN 2007-2008

				Audit Opion Opinion	Report Status
				F= Full	F = Final
				A =	D= Draft
				Adequate	C = Work
				L = limited	completed
					no report required
	ACTUAL	PLAN	TOTALS ACTUAL	PLAN	
External Audit					
Assurance					
Financial System Civica	0.9				C
Payroll HR Trent	3.2				C
BVPI	29.4	35			C
EAA Follow ups	6.3	10			C
Grants	25.3	25			C
Key Controls	87.3	50			F
Teachers Pension	51.9	40			F
Agency					
Total			204.3	160	
Chief Executive					
Local Area Agreements	8.0	15			F
Area Cttee Spending	5.3	10			c/fwd 2008/9
Postal Voting	12.6	5			C
Total			25.8	30	
Corporate and Customer Services					
Car Loan Scheme	10.0	10			F
Hospitality & Gifts	10.0	10			D
Fixed Assets	5.1	10			F
Commercial Rents	10.4	10			F
Registrars	7.4	5			D
Court Costs	1.3	5			F
Accounting System	10.0	10			F
Sundry Debtors	10.1	10			F
Creditors duplicate	29.2	25			F
payments					
Treasury Management	5.4	10			F
Payroll	5.0	10			F
Benefits	0.9	20			n/a
Council Tax	23.3	10			F
NNDR	0.1	10			n/a
Benefits Fraud	10.2	10			F
Cashiers	3.1	10			c/fwd 2008/9
Total			141.5	175	
Housing & Community Living					
H&CL Follow Ups of	2.1	10			n/a
Reviews					
Adult Education follow-	8.8				c/fwd 2008/9
up					
Community Centres		10			n/a
Clients Money	11.3				F

APPENDIX

AUDIT PLAN 2007-2008

	ACTUAL	PLAN	TOTALS		Audit Opinion	Report Status
			ACTUAL	PLAN		
Cultural Trust	12.8					C
Leisure Trust - Client Side	5.4	10			F	F
Direct Payments	13.3	10			A	F
Debt Collection	4.1	5			A	F
Building and Technical Services RW	1.1	25				see S.I.
Property Mtce		20				see S.I.
Housing Allocation	27.4	10			L	F
Central Housing	0.6	25				c/fwd 2008/9
Supporting People	2.6	10				Cancelled
Renovation Grants	3.2					c/fwd 2008/9
Homelessness	26.8	20			L	F
Total			119.2	155		
Children & Learning						
C&L Follow up of reviews	4.1	20				n/a
Childrens Centres follow up	7.4	5			A	F
Ashcroft Follow-Up	6.5				A	F
C&L Access Service R/W	3.9	4				C
Schools - Audit Work	12.9	66				n/a
Dallow Primary	0.7	8			A	F
Hillborough Infants	0.6	5			F	F
Ladyzia Wernher	0.5	5			A	F
FMSIS general	30.3	2				n/a
Southfields Junior	6.8	4			A	F
Foxdell Junior	5.7	4			A	F
Pirton Junior	5.7	4			A	F
Putteridge Junior	6.9	4			A	F
Whitefield Infants	2.5	4			A	F
Whitefield Junior	5.8	4			A	F
FMSIS Audits						
Crawley Green Primary	9.8	5			Pass	F
Cheyne Infant	5.6	5			Pass	F
Woodlands	6.7	5			Pass	F
Beech Hill Primary	9.5	5			Pass	F
Bramingham Primary	6.2	5			Pass	F
Bushmead Primary	6.4	5			Pass	F
Chantry Primary	7.9	5			Pass	F
Dallow Primary	18.5	5			Fail	F
Icknield primary	11.4	5			Pass	F
Lady Zia Wernher	6.3	5			Pass	F
Leagrave Primary	6.8	5			Pass	F
Maidenhall Primary	6.4	5			Pass	F

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	ACTUAL	PLAN	TOTALS		Audit Opinion	Report Status
			ACTUAL	PLAN		
Norton Road Primary	5.8	5			Pass	F
Ramridge Primary	7.8	5			Pass	F
Richmond Hill Special	6.2	5			Pass	F
Sacred Heart Primary	5.3	5			Pass	F
St Martin De Porres	5.6	5			Pass	F
St Matthews Primary	6.8	5			Pass	F
Stopsley Primary	11.6	5			Pass	F
Surrey St primary	7.5	5			Pass	F
Tennyson Road Primary	6.1	5			Pass	F
The Meads Primary	7.2	5			Pass	F
Waulud Primary	6.2	5			Pass	F
Wigmore Primary	11.1	5			Pass	F
Ashcroft FMSIS	8.1	5			Pass	F
Other Audits						
Somerles Junior	5.9	4			A	F
Warden Hill Junior	6.9	4			A	F
Academies	0.8	2				n/a
Denbigh Junior	4.8	4			F	F
Downside Infant	8.3	4			A	F
Pirton Hill Infant	8.7	4			F	F
St Margaret of Scotland Infant	7.0	4			A	F
Planning & Cap - Schs for Future	0.9	15				
Student Admissions risk audit	0.0	10				
Music Services risk audit	10.9	10			A	F
LLRC	0.0	10				
Total			351.2	340		
Environment & Regeneration						
E&R Follow Up of Reviews	0.4	1				n/a
Purley Market Follow Up	3.3	5			A	F
Parks Invoices Follow Up	3.2	4			A	F
Visitor Information Centre	0.2	10				c/fwd 2008/9
Parking Services	8.5	10				c/fwd 2008/9
Waste Management (Client)	3.9	25				c/fwd 2008/9
Parks and Open Spaces	0.0	10				c/fwd 2008/9
Nurseries and Crem. Licencing	6.1	10				C
	0.0	3				c/fwd 2008/9
Total			25.7	78		

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	ACTUAL	PLAN	TOTALS			
			ACTUAL	PLAN		
Information Management						
Online Payments	5.2				L	F
Internet/e-mail	5.1				A	F
Back-up and Recovery	10.4	10			L	F
BACS	10.0	15			A	F
Software Management	7.7	5			L	F
F/Up						
Matrix	10.1	15				D
Security	15.4	15			A	F
Total			63.8	60		
Contract Audit						
Carlisle Contract	3.0	15			A	F
Highways Maintenance	4.9	15			A	F
Contract Audit	1.2	5			A	n/a
(Balance)						
Riley Advertising	6.3	5			A	F
Contract						
Total			15.4	40		
Risk Management						
Risk Overview Audit	6.4	10				n/a
Marsh Farm Risk Audit	6.5	5			A	F
Capital Programme RW	6.8	7				C
Communities Centres	4.8	5				C
RW						
Corporate Risks	0.2	10				n/a
Departmental Risks	0.4	10				n/a
Cemetery and Crem.	6.3	5				C
Parks and Open	4.9	5				C
Spaces RW						
Risk Workshops/Audits	2.4	30				n/a
(Gen & Bal)						
Right to Buy RW	1.2	5				C
Visitor Information	3.4	5				C
Centre RW						
School Admissions RW	5.1	5				C
Children and Families	4.5	10				C
Transport RA	10.4	10				C
Risk Management -	7.8	5				C
schools						
Care Packages RW	2.8	5				C
LBC Catering	2.1	3				C
Capital Programme risk	1.4	10				C
audit						
Total			77.2	145		

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	ACTUAL	PLAN	TOTALS		
			ACTUAL	PLAN	
Value for Money					
VFM General	2.4				n/a
VFM Street Cleansing	1.2				C
VFM Communications	1.6				F
Admin review	56.4	40			c/fwd 2008/9
IM Review	78.0	25			c/fwd 2008/9
HR Review	43.7	25			c/fwd 2008/9
Efficiency Review	8.0	30			n/a
Evidence Based Budget	0.3	50			Cancelled
Income Collection	1.7				F
Transactional	0.9	20			Cancelled
Processes					
Total	2.4		194.3	190	
Consultancy and Advice					
Anti-Fraud and	1.7	5			
Corruption Group					
National Fraud Initiative	52.3	40			c/fwd 2008/9
Partnerships	15.4	15			F
RIC Group	1.9	5			n/a
Creditors £30k+	33.2				F
Business Partnership	0.7				C
Consultancy and Advice	20.4	10			n/a
(General)					
Adult Education - Lea	20.0	15			F
Manor					
Consultants Invoices	4.6	5			F
Corporate Governance	17.9	15			F
Review of IA	6.4	6			F
Bus Operators Grant	2.7	3			F
PDG	3.4	5			C
Safer recruitm't in	25.2	20			F
schools					
Adult Education-imprest	14.4	15			F
LZWernher - Fin.	2.0	2			C
Manual					
Rent Debit	1.0	1			C
C&L Presentation	2.2	2			C
Equalities	5.5	5			C
Information Mgt	1.7	2			C
ERDF SOG Butterfield	4.3	5			F
Parking Services	2.6	5			F
Income					
BCC Schools	43.0				F
Code of Governance	4.0	4			C
The Mall	4.3				n/a

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	ACTUAL	PLAN	TOTALS			
			ACTUAL	PLAN		
SIC	16.2					D
Bus Operators Grant	2.8	3				C
Fuel Loss depot	5.3	2				C
Benefits Referrals	4.1					
Total			319.1	190		
Special Investigations						
Waste Disposal	23.2	22			n/a	F
Special Investigations (Balance)	1.0	1				n/a
Lea Manor Adult Education	29.0	15			n/a	F
Home to Schools Transport	3.4	2			n/a	F
Pest Control	1.6	2				C
Crawley Green Pre School	43.7	30				C
Putteridge Adult Ed	0.3	1				C
JK Vehicles	11.0	12			n/a	F
Housing Allocations	2.4	5				C
Internet Usage	3.6	5				C
Social Care expenses	3.3	5			n/a	F
BTS	63.0					
Total			185.5	100		
Active Luton						
Active Luton Audits	49.3	22			n/a	F
Total			49.3	22		
Planning and Reporting						
Audit Planning	36.6	20				n/a
Audit Reporting	21.0	20				n/a
Total			57.6	40		
London Luton Airport						
Concession Fee	25.2	40			A	F
Total			25.2	40		
TOTAL PRODUCTIVE DAYS			1,855	1,765		
Overheads						
Admin Support	114.2	65				
Annual Leave	273.6	303				
Bank Holidays	86.1	67				
Management	110.3	112				

APPENDIX

AUDIT PLAN 2007-2008

Audit Opinion	Report Status
F= Full	F = Final
A =	D= Draft
Adequate	C = Work
L = limited	completed
	no report required

	ACTUAL	PLAN	TOTALS	
			ACTUAL	PLAN
Training	146.2	91		
Sickness	53.9	77		
Team Meetings	39.7	90		
Balance Brought Forward	32.2			
Turnover	7.5	85		
Special/Maternity	62.0	12		
Total			925.6	902
TOTALS			2,781	2,667